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**COMBINED DECLARATION AND POWER OF ATTORNEY  
IN PATENT APPLICATION**

Attorney Docket No: ECHG114118

As a below-named inventor, I hereby declare that:

my residence, post office address and citizenship are as stated below next to my name;

I believe that I am the original, first and joint inventor of the subject matter that is claimed and for which patent is sought on the invention entitled: METHOD AND APPARATUS FOR ORDERING GOODS, SERVICES AND CONTENT OVER AN INTERNETWORK USING A VIRTUAL PAYMENT ACCOUNT, the specification of which was filed on August 9, 1999 as Application Serial No. 09/370,949.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below, any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

NONE

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below:

Application No.

Filing Date

60/140,039

June 18, 1999

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) or PCT international application(s) designating the United States listed below, and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

NONE

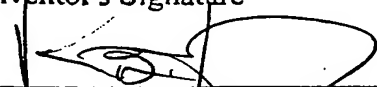
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I hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith: Bruce E. O'Connor, Reg. No. 24,849; Lee E. Johnson, Reg. No. 22,946; Gary S. Kindness, Reg. No. 22,178; James W. Anable, Reg. No. 26,827; James R. Uhler, Reg. No. 25,096; Jerald E. Nagae, Reg. No. 29,418; Dennis K. Shelton, Reg. No. 26,997; Jeffrey M. Sakoi, Reg. No. 32,059; Ward Brown, Reg. No. 28,400; Robert J. Carlson, Reg. No. 35,472; Marcia S. Kelbon, Reg. No. 34,358; Rodney C. Tullett, Reg. No. 34,034; Daiva K. Tautvydas, Reg. No. 36,077; and the firm of Christensen O'Connor Johnson & Kindness<sup>PLLC</sup>. Address all telephone calls to Mary L. Čulić at telephone No. (206) 695-1714.

Address all correspondence to:

CHRISTENSEN O'CONNOR JOHNSON & KINDNESS<sup>PLLC</sup>  
1420 Fifth Avenue  
Suite 2800  
Seattle, WA 98101-2347

I hereby further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of Inventor	Citizenship
Robin B. Hutchison	Canada
Residence	
1846 West 14th Avenue, Vancouver, British Columbia V6J 2J9, Canada	
Post Office Address	
Same as above	
Inventor's Signature	Date
	Nov 23, 1999

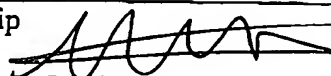


Full Name of Inventor

George A. Fleming

Citizenship

Canada





**SIGN  
HERE**

Residence

15842 Cliff Avenue, White Rock, British Columbia V4B 5B1, Canada

Post Office Address

Same as above

Inventor's Signature

Date

Nov. 23, 1999

Full Name of Inventor

Alan Chedalawada

Citizenship

U.S.

Residence

302 Prospect Street, Seattle, Washington 98109

Post Office Address

Same as above

Inventor's Signature

Date

Full Name of Inventor

Robert Llewellyn

Citizenship

U.S.

Residence

3109 Lincoln Road NE, Poulsbo, Washington 98370

Post Office Address

Same as above

Inventor's Signature

Date

Full Name of Inventor

David Griffiths

Citizenship

U.K.

Residence

150 River Meads, Stanstead Abbots, Ware, Hertfordshire SG12 8EL, England

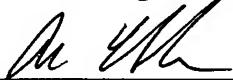
Post Office Address

Same as above

Inventor's Signature

Date

Full Name of Inventor	Citizenship
George A. Fleming	Canada
Residence	
15842 Cliff Avenue, White Rock, British Columbia V4B 5B1, Canada	
Post Office Address	
Same as above	
Inventor's Signature	Date

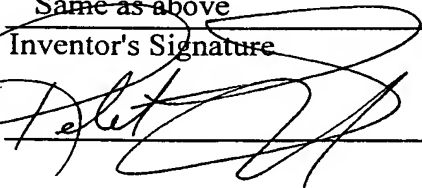
Full Name of Inventor	Citizenship
Alan Chedalawada	U.S.
Residence	
302 Prospect Street, Seattle, Washington 98109	
Post Office Address	
Same as above	
Inventor's Signature	Date
	11/02/99

Full Name of Inventor	Citizenship
Robert Llewellyn	U.S.
Residence	
3109 Lincoln Road NE, Poulsbo, Washington 98370	
Post Office Address	
Same as above	
Inventor's Signature	Date

Full Name of Inventor	Citizenship
David Griffiths	U.K.
Residence	
150 River Meads, Stanstead Abbots, Ware, Hertfordshire SG12 8EL, England	
Post Office Address	
Same as above	
Inventor's Signature	Date

Full Name of Inventor	Citizenship
George A. Fleming	Canada
Residence	
15842 Cliff Avenue, White Rock, British Columbia V4B 5B1, Canada	
Post Office Address	
Same as above	
Inventor's Signature	Date

Full Name of Inventor	Citizenship
Alan Chedalawada	U.S.
Residence	
302 Prospect Street, Seattle, Washington 98109	
Post Office Address	
Same as above	
Inventor's Signature	Date

Full Name of Inventor	Citizenship
Robert Llewellyn	U.S.
Residence	
3109 Lincoln Road NE, Poulsbo, Washington 98370	
Post Office Address	
Same as above	
Inventor's Signature	Date
	11/3/1999

Full Name of Inventor	Citizenship
David Griffiths	U.K.
Residence	
150 River Meads, Stanstead Abbots, Ware, Hertfordshire SG12 8EL, England	
Post Office Address	
Same as above	
Inventor's Signature	Date

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TEL: +44-01488-581657

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Full Name of Inventor George A. Fleming	Citizenship Canada
Residence 15842 Cliff Avenue, White Rock, British Columbia V4B 5B1, Canada	
Post Office Address Same as above	
Inventor's Signature	Date
Full Name of Inventor Alan Chedalawada	Citizenship U.S.
Residence 302 Prospect Street, Seattle, Washington 98109	
Post Office Address Same as above	
Inventor's Signature	Date
Full Name of Inventor Robert Llewellyn	Citizenship U.S.
Residence 3109 Lincoln Road NE, Poulsbo, Washington 98370	
Post Office Address Same as above	
Inventor's Signature	Date
Full Name of Inventor David Griffiths	Citizenship U.K.
Residence 150 River Meads, Stanstead Abbots, Ware, Hertfordshire SG12 8EL, England	
Post Office Address Same as above	
Inventor's Signature David Griffiths	Date 10-11-99

**SIGN  
HERE** ←

Full Name of Inventor

David Birch

Citizenship

U.K.

Residence

1 Armdale Road, Woking, Surrey GU21 3LP, England

Post Office Address

Same as above

Inventor's Signature



Date

9/11/99.

MLC:sbk